<u>REMARKS/ARGUMENTS</u>

Favorable reconsideration of this application as presently amended and in light of the following discussion is respectfully requested.

Claims 8-12, 20-24 and 34-36 are pending in the present application. Claims 8, 10-12, 20, 22-24, 34 and 36 are amended and Claims 25-30 are cancelled without prejudice or disclaimer by the present response. Claims 1-7, 13-19 and 31-33 are withdrawn. Support for amendments to the claims can be found in the disclosure as originally filed. Thus, no new matter is added.

In the outstanding Action, Claims 8-12[1] and 28-30 were rejected under 35 U.S.C. §101 as directed to non-statutory subject matter; Claims 8, 9, 11, 12, 20, 21, 24, 28-30 and 34-36 were rejected under 35 U.S.C. §102(b) as anticipated by Fukuhara et al. (JP 2000-197052, herein "Fukuhara"); and Claims 10 and 22 were rejected under 35 U.S.C. §103(a) as unpatentable over Fukuhara in view of Koyama et al. (U.S. Pat. No. 6,765,510, herein "Koyama").

With respect to the rejection of Claims 8-12 and 28-30 under 35 U.S.C. §101 as directed to non-statutory subject matter, Claims 8 and 12 have been amended to tie the process steps to a statutory particular apparatus. Further, with regard to Claims 28-30, these claims have been cancelled by the present response and thus the rejection to these claims is moot. Accordingly, Applicants respectfully request that the rejection of Claims 8-12 and 28-30 under 35 U.S.C. §101, be withdrawn.

Addressing now the rejection of Claims 8, 9, 11, 12, 20, 21, 24, 28-30 and 34-36 as anticipated by Fukuhara, Applicants respectfully traverse this rejection in light of the amendment to Claims 8, 12, 20, 24, 34 and 36.

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[1] The outstanding Action cites Claims 1, 2-7, 9, 11-12, 14-18 and 20, however Applicants note that this cite appears to be an error as the method claims of the application which are referred to in the body of the rejection are Claims 8-12.

Claim 8 recites,

>A decoding method of decoding, using a decoding apparatus having a processor, coded data with a resolution of N/M times (M and N are integers, and $1 \leq N < M$ and M>2) that of an original image, the decoding method comprising:
>a decoding step of receiving the coded data that are encoded by decomposing the original image into M uniform subbands, extracting N signals from decomposed signals from a low frequency side, and decoding, using the decoding apparatus, the N signals by using an entropy decoding method; and
>a bandwidth synthesizing step of synthesizing the N signals that are decoded to obtain an image of the resolution of N/M times that of the original image.

Claims 12, 20, 24, 34 and 36 recite similar features with regard to synthesizing the N signals that are decoded to obtain an image of the resolution of N/M times that of the original image.

Fukuhara describes a general wavelet transform method which splits bands as shown in Figure 3.[2] Further, Fukuhara describes uniform subbands in Figure 5 and paragraph 0026.[3]

However, Fukuhara does not describe or suggest synthesizing the N signals that are decoded to obtain an image of the resolution of N/M times that of the original image, where M and N are integers, and $1 \leq N < M$ and M>2, as is recited in Claim 8.

In other words, Fukuhara does not describe or suggest synthesizing the N signals that are decoded to obtain an image of the resolution of N/M times that of the original image (M and N being integers, and $1 \leq N < M$ and M>2, e.g. M=N is not included) by extracting the N signals from decomposed signals (decomposed into M uniform subbands) from a low frequency side, as is recited in the claimed invention.

Thus, while Fukuhara describes in Figure 5 that the band can be uniformly split, this disclosure is merely an example of an efficient way to encode/decode to obtain an image of the same resolution as the original image. Nothing in Fukuhara describes synthesizing the N

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[2] See paragraph 0021 of Fukuhara (corresponding to paragraph 0045 of Fukuhara et al. (U.S. Pat. Pub. No. 2003/0198394).)
[3] See paragraph 0051 of Fukuhara et al. (U.S. Pat. Pub. No. 2003/0198394).

signals that are decoded to obtain an image of the resolution of N/M times that of the original image, where M and N are integers, and $1 \leq N < M$ and $M > 2$.

Thus, Applicants respectfully submit that Claim 8, and similarly Claims 12, 20, 24, 34 and 36, and claims depending respectively therefrom, patentably distinguish over <u>Fukuhara</u>.
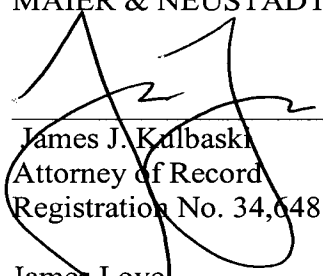
Moreover, the further cited <u>Koyama</u> reference does not cure the above noted deficiencies of <u>Fukuhara</u> with regard to the claimed invention.

Consequently, for the reasons discussed in detail above, no further issues are believed to be outstanding in the present application, and the present application is believed to be in condition for formal allowance. Therefore, a Notice of Allowance is earnestly solicited.

Should the Examiner deem that any further action is necessary to place this application in even better form for allowance, the Examiner is encouraged to contact the undersigned representative at the below listed telephone number.

Respectfully submitted,

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